



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATE UNIFORM PAYROLL

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December 3, 2003

REVISED 12/15/03

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2004-23

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary
Director

SUBJECT: Fringe Benefits Reporting for Calendar Year 2003

As indicated in Office of Statewide Reporting and Accounting Policy's (OSRAP) Policy and Procedures Memorandum (PPM) 73, agencies are required to report to the Commissioner of Administration certain information about employee fringe benefits. OSRAP requires that the report be submitted by February 1 of each calendar year for the preceding calendar year. Refer to OSRAP's memorandum that will be issued later for specific procedures.

The ISIS HR EE Payroll Expenditure Detail Report (ZF65) can be used to obtain the information for taxable and non-taxable cash fringe benefits processed through ISIS HR. Agencies should use the variant "OSUP/PPM73". **This report must be run on Tuesday, December 30, 2003 or Wednesday, December 31, 2003; if it is run after this time the wage type text will have changed for 2004 reporting.** Note: If running for a large personnel area, the report should be run in the background. This variant includes the following fringe benefits cash wage types:

Wage Type	Paid Wage Type	Description
0101	101A – 101F	Housing/Utility (Taxable Cash)
0105	105A – 105F	Meals (Taxable Cash)
0110	110A – 110F	Personal Vehicle Usage (Taxable Cash)
0114	114A – 114F	Uniforms (Taxable Cash)
0250	250A – 250F	Moving Expense (Non Taxable Cash)
0255	255A – 255F	Moving Expense (Taxable Cash)
0270	270A – 270F	Education (Taxable Cash)
0275	275A – 275F	Education (Non Taxable Cash)

The Payroll Reconciliation Report (ZP145) can be used to obtain the information for the non cash fringe benefits processed through ISIS HR. Agencies should use the variant "OSUP/PPM73". **This report must be run on Tuesday, December 30, 2003 or Wednesday, December 31, 2003; if it is run after this time the wage type text will have changed for 2004 reporting.** Note: If running for a large personnel area, the report should be run in the background. This variant includes the following fringe benefits non cash wage types:

Wage Type	Paid Wage Type	Description
0115	115A – 115F	Housing/Utility (Taxable Non Cash)
0225	225A – 225F	State Vehicle Usage (Taxable Non Cash)

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Taxable fringe benefits are reportable on employees' W2s. Therefore, agencies must ensure that the appropriate fringe benefits wage types are used in ISIS HR to reflect the correct information on the employee's W2. All fringe benefits reported through ISIS HR must be entered before December 21, 2003.

Effective January 1, 2004 the above fringe benefit wage type descriptions will be changed to clarify taxable and non taxable, cash and non cash for each benefit. Future OSUP memorandum will detail the 2004 fringe benefits reporting changes within ISIS HR.

Contact Inga Kimbrough or Sue Seab of OSRAP at (225) 342-0708 for questions about PPM73 and reporting. If you have any other questions, please contact a member of the OSUP Benefits and Financial Administration Unit at (225):

Angela Woods 342-5345
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JWC:ASW:kmb